



Kickhaefer & Buessing, P.A.
Certified Public Accountants

MARYSVILLE
UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

**INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2020**

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	<u>ITEM</u>	<u>PAC NUMBE</u>
Independent Auditors' Report		1-
FINANCIAL INFORMATION		
Statement 1	Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	5
Notes to the Financial Statement		7-
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	11-
Schedule 2	Schedule of Receipts and Expenditures – Regulatory Basis	19-
Schedule 3	Agency Funds – Schedule of Receipts and Disbursements – Regulatory Basis	21-
Schedule 4	District Activity Funds – Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	24-
OTHER SUPPLEMENTAL INFORMATION – SINGLE AUDIT SECTION		
	Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43-
	Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	45-
Schedule 5	Schedule of Expenditures of Federal Awards	47-
Schedule 6	Schedule of Findings and Questioned Costs	49-
Schedule 7	Summary Schedule of Prior Audit Findings	51-

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 364, Marysville, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of The United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 C. of the financial statement, the financial statement is prepared by Unified School District No. 364, Marysville, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 C. and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 364, Marysville, Kansas, as of June 30, 2020, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 364, Marysville, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds (Schedules 1,2,3,and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects,

in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

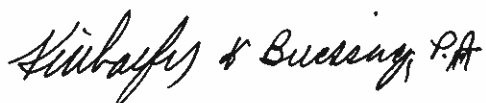
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 364, Marysville, Kansas. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 10, 2021, on our consideration of the Unified School District No. 364, Marysville, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 364, Marysville, Kansas' internal control over financial reporting and compliance.



Kickhaefer & Buessing, P.A.
Marysville, Kansas
February 10, 2021

**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS**

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**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS**

FINANCIAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

STATEMENT 1
PAGE 1 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	\$ 0.00	\$ 0.00	\$ 6,134,878.66	\$ 6,134,878.66	\$ 0.00	\$ 20,317.60	\$ 20,317.60
SUPPLEMENTAL GENERAL	172,170.65	0.00	1,885,620.83	1,919,524.60	138,266.88	6,072.53	144,339.41
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	0.00	0.00	86,301.46	73,001.00	13,300.46	417.15	13,717.61
AT-RISK (K-12)	5,767.94	0.00	650,921.26	495,500.00	161,189.20	150.00	161,339.20
BILINGUAL EDUCATION	0.00	0.00	2,091.00	0.00	2,091.00	0.00	2,091.00
CAPITAL OUTLAY	800,204.23	0.00	909,862.80	987,035.89	723,031.14	17,749.03	740,780.17
DRIVER TRAINING	40,260.12	0.00	15,105.00	9,037.79	46,327.33	0.00	46,327.33
FOOD SERVICE	57,453.69	0.00	564,520.99	573,000.00	48,974.68	575.78	49,550.46
PROFESSIONAL DEVELOPMENT	13,521.49	0.00	38,879.70	52,114.67	286.52	7,137.00	7,423.52
SPECIAL EDUCATION	42,123.56	0.00	1,459,777.25	1,491,043.68	10,857.13	0.00	10,857.13
CAREER AND POSTSECONDARY EDUCATION	43,917.69	0.00	336,258.08	374,216.77	5,959.00	1,279.40	7,238.40
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	946,871.26	946,871.26	0.00	0.00	0.00
COOP SPECIAL EDUCATION	57.83	0.00	2,697,415.74	2,692,376.03	5,097.54	13,167.63	18,265.17
CONTINGENCY RESERVE	168,954.00	0.00	0.00	0.00	168,954.00	0.00	168,954.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	130,172.09	0.00	60,603.64	19,162.64	171,613.09	9,897.07	181,510.16
CAMP INVENTION	1,168.50	0.00	0.00	0.00	1,168.50	0.00	1,168.50
TITLE I - FY20	0.00	0.00	141,457.00	141,457.00	0.00	3,810.59	3,810.59
TITLE IIA - IMPROVING TEACHER QUALITY	0.00	0.00	27,262.00	27,262.00	0.00	0.00	0.00
ESSERS - CARES ACT	0.00	0.00	0.00	28,199.24	(28,189.24)	11,258.55	(16,930.69)
SPARKS	0.00	0.00	0.00	7,096.03	(7,096.03)	0.00	(7,096.03)
ACHIEVE GRANT	2,668.28	0.00	0.00	0.00	2,668.28	0.00	2,668.28
BULLYING PREVENTION GRANT	13,377.98	0.00	0.00	8,222.98	5,155.00	0.00	5,155.00
SAFE AND ACTIVE GRANT	900.00	0.00	0.00	0.00	900.00	0.00	900.00
SAFE AND SECURE SCHOOLS GRANT	0.00	0.00	6,745.00	6,745.00	0.00	0.00	0.00
GIFTS/GRANTS	2,828.18	0.00	650.00	75.00	3,403.18	0.00	3,403.18
KIDS UNIVERSITY	27,113.99	0.00	44,271.01	38,084.68	33,300.32	260.25	33,560.57
GATE RECEIPT FUNDS	17,024.83	0.00	92,081.20	81,058.85	28,047.18	0.00	28,047.18
SCHOOL PROJECT FUNDS	104,319.44	0.00	172,506.42	153,105.15	123,720.71	0.00	123,720.71
CAPITAL PROJECT FUND:							
CAPITAL IMPROVEMENT FUND	2,658,004.41	0.00	755,172.93	1,388,999.08	2,024,178.26	270,380.07	2,294,558.33

(CONT.)

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

STATEMENT 1
PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	\$ 1,530,926.83	\$ 0.00	\$ 1,556,965.63	\$ 1,168,418.76	\$ 1,919,473.70	\$ 0.00	\$ 1,919,473.70
DEBT SERVICE FUND	642,595.86	0.00	174,542.71	104,638.54	712,500.03	0.00	712,500.03
EXPENDABLE TRUSTS:							
U.S.D. NO. 364 SCHOLARSHIP FUND	6,611.41	0.00	628.48	700.00	6,539.89	0.00	6,539.89
HOMER HANSON STADIUM RENOVATION	3,703.00	0.00	0.00	0.00	3,703.00	0.00	3,703.00
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 6,485,846.00	\$ 0.00	\$ 18,761,390.05	\$ 18,921,815.30	\$ 6,325,420.75	\$ 362,472.65	\$ 6,687,893.40

COMPOSITION OF CASH:

CASH IN BANK, CITIZENS STATE BANK, MARYSVILLE, KANSAS--
QZAB SINKING FUND
MM ACCOUNTS

\$ 712,500.03
2,562,863.16

TOTAL CASH

3,275,363.19

INVESTMENTS AT COST

BOK FINANCIAL, KANSAS CITY, MISSOURI
CAVANAL HILL US TREASURY

0.00

KANSAS MUNICIPAL INVESTMENT POOL

3,646,862.48

TOTAL DISTRICT CASH AND INVESTMENTS

6,922,225.67

LESS AGENCY FUNDS PER SCHEDULE 3

(234,332.27)

TOTAL REPORTING ENTITY CASH AND INVESTMENTS (Excluding Agency Funds)

\$ 6,687,893.40

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Unified School District No. 364 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 364 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America--The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. Basis of Accounting (cont.)

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirements for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The District published the budget August 8th and the hearing and adoption of the budget was August 21st. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments made by the District in FY20.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 11% per annum for the calendar years 2019 and 2020. This interest is retained by the county. Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. DEPOSITS AND INVESTMENTS

As of June 30, 2020, the District had the following investments and maturities.

Investment Type	Cost	Fair Value	Investment Maturity Less than 1 yr.	Rating U.S.
Cavanal Hill Treasury Fund	\$ 0.00	\$ 0.00	\$ 0.00	AAA by S&P
Money Market Mutual Fund which doesn't have a maturity date. Funds may be drawn down at any time. This account is used to receive interest from the IRS for the QZAB bonds and make payments to United Bank for the QZAB bonds.				
Kansas Municipal Investment Pool	\$ 3,646,862.48	\$ 3,646,862.48	\$ 3,646,862.48	AAA+ by S&P

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

2. DEPOSITS AND INVESTMENTS (cont.)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2020, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Cavanal Hill US Treasury	0%
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's deposits, including certificates of deposits, was \$3,275,363.19. The bank balance was \$3,784,792.34. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$3,284,792.34 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2020, the District had invested \$0.00 in the Money Market Funds of the Bond Trustee, BOK Financial, which is secured by U.S. Government Securities. The District also had invested \$3,646,862.48 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$185,625.00 subsequent to June 30, 2020 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

4. LONG-TERM DEBT

General Obligation School Building Bond Series

In November, 2015, the District passed a resolution for General Obligation School Building Bond Series 2015 for \$16,000,000.00 and in May, 2016, the District passed a resolution for General Obligation School Building Bond Series 2016 for \$9,690,000.00. In August, 2019 the District passed a resolution for Bond Series 2019 for \$710,000.00.

QZAB Series

The District entered into a lease purchase agreement with the Bank of Kansas City, Kansas City, Missouri for energy improvements. The energy improvements were funded by Qualified Zone Academy Bonds which were purchased by two local banks. The QZAB Series 2010A have a tax credit of 5.85% and the QZAB Series 2010B have an interest rate of 5.85%. The lease purchase agreement is set up for basic rent payments and to be limited to payment from available revenues and will constitute a current expense of the District and not debt of the District. The Series 2010A basic principal payments are put in a QZAB Sinking Fund of the District each year in order to pay the full \$950,000 in the final year 2022. For FYE20 the District has \$712,500.03 balance in the sinking fund. The U.S. Treasury was supposed to pay for the entire interest due for the Series 2010B but due to the sequestration the District had to pay 5.9% of the \$16,209.37 interest due in FYE 20. IRS was late in paying the June 29, 2020 interest payment so the district paid it and was reimbursed in July, 2020. The rate the U.S. Treasury will pay has varied over the years. Interest payments projected below are calculated using the latest rate available which is that the District will have to pay 5.7% of the interest amount due. The Series 2010B basic principal payments and interest are paid to the local bank each year. The schedule of basic rent payments as of June 30, 2020, for the Series 2010A and Series 2010B Certificates are shown below for informational purposes.

Changes in long-term liabilities for the district for the year ended June 30, 2020 were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION SCHOOL BUILDING BOND SERIES 2015	3.0%-4.5%	12/1/2015	16,000,000.00	12/1/2045	\$ 15,800,000.00	\$ 0.00	\$ 100,000.00	\$ (100,000.00)	\$ 15,700,000.00	\$ 587,543.76
BOND SERIES 2016	2%-3%	6/1/2016	9,690,000.00	9/1/2035	9,475,000.00	0.00	245,000.00	(245,000.00)	9,230,000.00	235,875.00
BOND SERIES 2019	2.5%-3.6%	8/29/2019	710,000.00	9/1/1934	0.00	710,000.00	0.00	710,000.00	710,000.00	0.00
LEASE PURCHASE AGREEMENT WITH BANK OF KANSAS CITY QUALIFIED ZONE ACADEMY BONDS CERTIFICATE OF PARTICIPATION										
SERIES 2010A	5.85% TAX CREDIT	12/29/2010	950,000.00	12/29/2022	950,000.00	0.00	0.00	0.00	950,000.00	0.00
SERIES 2010B	5.85%	12/29/2010	950,000.00	12/29/2022	316,666.64	0.00	79,166.67	(79,166.67)	237,499.97	8,022.30
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK TECHNOLOGY EQUIPMENT 2019 ACTIVITY BUS										
	3.16%	6/13/2019	285,724.50	8/31/2021	285,724.50	0.00	96,965.92	(96,965.92)	188,758.58	1,981.34
	3.89%	6/13/2019	138,311.97	7/31/2023	138,311.94	0.00	29,282.59	(29,282.59)	109,029.35	717.42
					\$ 26,965,703.08	\$ 710,000.00	\$ 550,415.18	\$ 159,584.82	\$ 27,125,287.90	\$ 834,139.82

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

4. LONG-TERM DEBT (cont.)

Current maturities of the basic rent payment schedule showing principal and interest for the next five years and in five year increments through maturity are as follows:

	YEAR										TOTAL
	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2045	2046-2050	
PRINCIPAL											
GENERAL OBLIGATION SCHOOL BUILDING											
BOND SERIES 2015	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00	\$ 500,000.00	\$ 4,890,000.00	\$ 7,540,000.00	\$ 1,770,000.00	\$ 15,700,000.00
BOND SERIES 2016	280,000.00	320,000.00	365,000.00	415,000.00	460,000.00	2,820,000.00	3,765,000.00	865,000.00	0.00	0.00	9,230,000.00
BOND SERIES 2019	0.00	40,000.00	40,000.00	45,000.00	45,000.00	245,000.00	295,000.00	0.00	0.00	0.00	710,000.00
LEASES											
ENERGY IMPROVEMENT LEASE											
OZAB SERIES 2010A	0.00	0.00	950,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950,000.00
OZAB SERIES 2010B	79,168.67	79,168.67	79,168.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,499.97
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK											
TECHNOLOGY EQUIPMENT	92,883.08	95,875.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,758.58
2019 ACTIVITY BUS	25,688.97	26,713.00	27,766.58	28,861.72	0.00	0.00	0.00	0.00	0.00	0.00	109,029.35
TOTAL PRINCIPAL	577,737.82	661,755.17	1,581,933.19	588,861.72	605,000.00	3,565,000.00	4,560,000.00	5,895,000.00	7,540,000.00	1,770,000.00	27,125,287.80
INTEREST											
GENERAL OBLIGATION SCHOOL BUILDING											
BOND SERIES 2015	583,543.76	579,543.76	575,543.78	571,543.76	567,543.76	2,785,718.80	2,709,068.80	2,332,343.80	1,177,321.90	39,825.99	11,921,997.10
BOND SERIES 2016	230,625.00	224,825.00	217,775.00	209,975.00	201,225.00	848,762.50	418,475.00	12,075.00	0.00	0.00	2,359,537.50
BOND SERIES 2019	34,929.33	22,102.50	21,862.50	19,955.00	18,717.50	72,478.75	27,162.50	0.00	0.00	0.00	215,529.08
LEASES											
ENERGY IMPROVEMENT LEASE											
OZAB SERIES 2010A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OZAB SERIES 2010B	659.95	395.97	131.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,187.91
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK											
TECHNOLOGY EQUIPMENT	6,064.18	3,071.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,135.94
2019 ACTIVITY BUS	4,311.93	3,287.00	2,233.44	1,138.28	0.00	0.00	0.00	0.00	0.00	0.00	10,970.65
TOTAL INTEREST	859,234.15	833,025.99	816,766.69	802,612.04	787,486.26	3,704,960.05	3,152,706.30	2,344,418.80	1,177,321.90	39,825.99	14,518,357.18
TOTAL PRINCIPAL AND INTEREST	\$ 1,436,971.97	\$ 1,494,781.16	\$ 2,378,699.88	\$ 1,391,473.76	\$ 1,392,486.26	\$ 7,269,960.05	\$ 7,712,706.30	\$ 8,239,418.80	\$ 8,717,321.90	\$ 1,809,825.99	\$ 41,643,645.08

5. INTERFUND TRANSFERS

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	\$ 486,505.26
General Fund	Preschool-aged At-Risk Fd.	K.S.A. 72-5167	86,301.46
General Fund	Food Service Fund	K.S.A. 72-5167	2,339.65
General Fund	Professional Dev. Fund	K.S.A. 72-5167	31,630.70
General Fund	Special Education Fund	K.S.A. 72-5167	1,443,508.57
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	316,459.60
Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	2,091.00
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	164,416.00
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	1,471,498.57
Capital Outlay	Debt Service Fund	K.S.A. 72-53,116	165,764.11

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

6. DEFINED BENEFIT PENSION PLAN (cont.)

4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21% respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July, 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

6. DEFINED BENEFIT PENSION PLAN (cont.)

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$946,871.26 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$8,169,113. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Fringe Benefits. Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, \$10,000. The plan may pay for group health insurance or the following programs: term life insurance up to \$50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer. The District will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the District meets the requirements to participate. If for some reason the District does not meet the participation enrollment requirements all new employees will be required to enroll in the District health insurance. If the District no longer qualifies to participate in the state health insurance program, the District will

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

contribute a matching amount to a new health insurance plan.

Compensated Absences. The District's policies regarding vacation and sick leave are: Each full time teacher shall earn 12 days personal leave. Days not used shall roll over to either banked or sick leave. Banked leave is capped at 12 days and sick leave capped at 78 days; the interim superintendent is allowed twelve days leave and 10 days vacation; the principals are allowed twelve days leave accumulative to 102 days; District employees who have a nine month contract are allowed six days sick leave accumulative to 100 days; District employees who have over a nine month contract are allowed an extra day per month; ten days sick leave accumulative to 100 days; the custodians, secretaries, and U.S.D. clerk who have a twelve month contract are allowed 10 sick days and 5 days of vacation the first year of employment and 10 days of vacation thereafter; the director of building and grounds and the director of transportation are allowed 10 sick days accumulative to 100 and 12 days of vacation; the director of technology is allowed 12 days sick leave and 12 days' vacation accumulative to 102 days.

Liability for compensated absences is not reflected in the financial statements.

Termination Benefits. The Negotiated Agreement for FYE 20 provided that teachers retiring under KPERS would be compensated \$750.00 if the notification was by the January board of education meeting. No one took advantage of this for the year ended June 30, 2020.

8. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
HVAC project	316,234.00	45,853.93
Ag Complex	3,112,093.00	218,543.40
MES and auditorium flooring	15,100.66	7,550.33

9. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there is no pending or threatened litigation which involves the District.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grant government. As of the date of this report, District management believes that any disallowed expenditures based on subsequent audits

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

9. COMMITMENTS AND CONTINGENCIES (cont.)

will not have a material effect on the governmental funds or the overall financial position of the District.

10. SUBSEQUENT EVENTS

In recent months, the coronavirus (Covid 19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$106,021.00 in April, 2020 under the CARES Act. The District received \$0.00 and spent \$28,189.24 as of June 30, 2020. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

11. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

The District has a several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A. 10-113 is allowed for Federal programs under K.S.A. 12-1664. Reimbursements to cover the negative balances were received in FYE21 for ESSER and SPARKS Funds.

12. RELATED PARTY TRANSACTIONS

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is disclosed:

	Total spent with vendor in FYE20
Kansas Gas Service	\$ 16,946.96
Board member (till January, 2020) is an employee	
Blue Valley Telecommunications	\$ 16,274.19
Two spouses of board members are employees	

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	\$ 6,120,349.00	\$ (54,123.00)	\$ 68,652.66	\$ 6,134,878.66	\$ 6,134,878.66	\$ 0.00
SUPPLEMENTAL GENERAL	1,907,876.00	(7,110.00)	18,758.60	1,919,524.60	1,919,524.60	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	73,001.00	0.00	0.00	73,001.00	73,001.00	0.00
AT RISK (K-12)	495,500.00	0.00	0.00	495,500.00	495,500.00	0.00
BILINGUAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	1,420,000.00	0.00	9,587.48	1,429,587.48	987,035.89	(442,551.59)
DRIVER TRAINING	19,800.00	0.00	0.00	19,800.00	9,037.79	(10,762.21)
FOOD SERVICE	573,000.00	0.00	0.00	573,000.00	573,000.00	0.00
PROFESSIONAL DEVELOPMENT	54,000.00	0.00	0.00	54,000.00	52,114.67	(1,885.33)
SPECIAL EDUCATION	1,564,000.00	0.00	0.00	1,564,000.00	1,491,043.68	(72,956.32)
CAREER AND POSTSECONDARY EDUCATION	408,000.00	0.00	0.00	408,000.00	374,216.77	(33,783.23)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,021,263.00	0.00	0.00	1,021,263.00	946,871.26	(74,391.74)
COOP SPECIAL EDUCATION	2,673,209.00	0.00	71,673.28	2,744,882.28	2,692,376.03	(52,506.25)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	1,198,420.00	0.00	0.00	1,198,420.00	1,168,418.76	(30,001.24)

**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS**

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 1 OF 19

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 5,307,403.00	\$ 5,348,817.00	\$ (41,414.00)
SPECIAL EDUCATION AID	758,823.00	771,532.00	(12,709.00)
TOTAL STATE SOURCES	6,066,226.00	6,120,349.00	(54,123.00)
REIMBURSEMENTS	68,652.66	0.00	68,652.66
TOTAL CASH RECEIPTS	6,134,878.66	\$ 6,120,349.00	\$ 14,529.66
EXPENDITURES			
INSTRUCTION	1,711,379.77	\$ 1,590,849.00	\$ 120,530.77
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	232,419.57	237,200.00	(4,780.43)
INSTRUCTIONAL SUPPORT STAFF	343,360.88	271,000.00	72,360.88
GENERAL ADMINISTRATION	239,305.95	298,000.00	(58,694.05)
SCHOOL ADMINISTRATION	485,480.76	509,300.00	(23,819.24)
CENTRAL SERVICES	103,844.77	110,500.00	(6,655.23)
OPERATIONS & MAINTENANCE	380,994.30	538,000.00	(157,005.70)
STUDENT TRANSPORTATION SERVICES:			
SUPERVISION	0.00	225,000.00	(225,000.00)
VEHICLE OPERATING SERVICES	241,524.61	115,000.00	126,524.61
VEHICLE SERVICES, MAINTENANCE SERVICES	29,822.81	0.00	29,822.81
TRANSFERS:			
FOOD SERVICE	2,339.65	12,000.00	(9,660.35)
PROFESSIONAL DEVELOPMENT	31,630.70	50,000.00	(18,369.30)
SPECIAL EDUCATION	1,443,508.57	1,300,000.00	143,508.57
CAREER & POSTSECONDARY EDUCATION	316,459.60	370,000.00	(53,540.40)
AT-RISK (K-12)	486,505.26	415,000.00	71,505.26
PRESCHOOL-AGED AT RISK	86,301.46	78,500.00	7,801.46
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(54,123.00)	54,123.00
LEGAL GENERAL FUND BUDGET	6,134,878.66	6,066,226.00	68,652.66
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	68,652.66	(68,652.66)
TOTAL EXPENDITURES	6,134,878.66	\$ 6,134,878.66	\$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2019	0.00		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 2 OF 19

SUPPLEMENTAL GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2018	\$ 32,543.59	\$ 23,960.00	\$ 8,583.59
-2019	1,685,869.84	1,568,946.00	116,923.84
DELINQUENT PROPERTY TAX	10,616.76	18,130.00	(7,513.24)
MOTOR VEHICLE TAX	123,867.15	112,519.00	11,348.15
RECREATIONAL VEHICLE TAX	1,750.88	1,763.00	(12.12)
COMMERCIAL VEHICLE TAX	12,053.72	10,709.00	1,344.72
IN LIEU OF TAXES IRBS	160.29	12.00	148.29
REIMBURSEMENTS	18,758.60	0.00	18,758.60
TOTAL RECEIPTS	<u>1,885,620.83</u>	<u>\$ 1,736,039.00</u>	<u>\$ 149,581.83</u>
EXPENDITURES			
INSTRUCTION	1,356,588.84	\$ 1,493,647.00	\$ (137,058.16)
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	396,428.76	107,000.00	289,428.76
OPERATIONS & MAINTENANCE TRANSPORTATION	0.00	61,000.00	(61,000.00)
STUDENT TRANSPORTATION SERVICES	0.00	70,500.00	(70,500.00)
TRANSFERS:			
BILINGUAL EDUCATION	2,091.00	1,540.00	551.00
AT RISK (K-12)	164,416.00	174,189.00	(9,773.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(7,110.00)	7,110.00
LEGAL SUPPLEMENTAL GENERAL FUND BUDGET	1,919,524.60	1,900,766.00	18,758.60
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	18,758.60	(18,758.60)
TOTAL EXPENDITURES	<u>1,919,524.60</u>	<u>\$ 1,919,524.60</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(33,903.77)		
UNENCUMBERED CASH, JULY 1, 2019	<u>172,170.65</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 138,266.88</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 3 OF 19

PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 86,301.46	\$ 78,500.00	\$ 7,801.46
<u>EXPENDITURES</u>			
INSTRUCTION	73,001.00	\$ 73,001.00	\$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	13,300.46		
UNENCUMBERED CASH, JULY 1, 2019	0.00		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 13,300.46		

BILINGUAL EDUCATION

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ 2,091.00	\$ 1,540.00	\$ 551.00
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	\$ 0.00	\$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	2,091.00		
UNENCUMBERED CASH, JULY 1, 2019	0.00		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 2,091.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 4 OF 19

AT RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	\$ 486,505.26	\$ 415,000.00	\$ 71,505.26
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>164,416.00</u>	<u>174,189.00</u>	<u>(9,773.00)</u>
TOTAL RECEIPTS	<u>650,921.26</u>	<u>\$ 589,189.00</u>	<u>\$ 61,732.26</u>
EXPENDITURES			
INSTRUCTION	474,284.08	\$ 490,500.00	\$ (16,215.92)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	19,834.00	0.00	19,834.00
INSTRUCTIONAL SUPPORT STAFF	<u>1,381.92</u>	<u>5,000.00</u>	<u>(3,618.08)</u>
TOTAL EXPENDITURES	<u>495,500.00</u>	<u>\$ 495,500.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	155,421.26		
UNENCUMBERED CASH, JULY 1, 2019	<u>5,767.94</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 161,189.20</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 5 OF 19

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2018	\$ 13,643.67	\$ 10,388.00	\$ 3,255.67
-2019	813,535.77	772,289.00	41,246.77
DELINQUENT PROPERTY TAX	4,480.96	7,605.00	(3,124.04)
MOTOR VEHICLE TAX	51,386.04	46,250.00	5,136.04
RECREATION VEHICLE TAX	731.20	725.00	6.20
COMMERCIAL VEHICLE TAX	5,320.00	4,402.00	918.00
IN LIEU OF TAXES IRBS	77.36	5.00	72.36
INTEREST ON IDLE FUNDS	11,100.32	0.00	11,100.32
REIMBURSEMENTS	9,587.48	0.00	9,587.48
TOTAL RECEIPTS	909,862.80	\$ 841,664.00	\$ 68,198.80
EXPENDITURES			
INSTRUCTION	389,617.14	\$ 600,000.00	\$ (210,382.86)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	45,000.00	(45,000.00)
INSTRUCTIONAL SUPPORT STAFF	59,072.32	1,000.00	58,072.32
GENERAL ADMINISTRATION	0.00	6,500.00	(6,500.00)
SCHOOL ADMINISTRATION	0.00	500.00	(500.00)
OPERATIONS & MAINTENANCE	247,301.66	407,000.00	(159,698.34)
TRANSPORTATION	30,000.01	325,000.00	(294,999.99)
TRANSFER TO DEBT SERVICE FUND	165,764.11	0.00	165,764.11
BUILDING IMPROVEMENTS	95,280.65	35,000.00	60,280.65
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	9,587.48	(9,587.48)
TOTAL EXPENDITURES	987,035.89	\$ 1,429,587.48	\$ (442,551.59)
RECEIPTS OVER (UNDER) EXPENDITURES	(77,173.09)		
UNENCUMBERED CASH, JULY 1, 2019	800,204.23		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 723,031.14		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 6 OF 19

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	\$ 6,110.00	\$ 5,850.00	\$ 260.00
STUDENT FEES	<u>8,995.00</u>	<u>0.00</u>	<u>8,995.00</u>
TOTAL RECEIPTS	<u>15,105.00</u>	<u>\$ 5,850.00</u>	<u>\$ 9,255.00</u>
EXPENDITURES			
INSTRUCTION	6,513.83	\$ 9,450.00	\$ (2,936.17)
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	2,523.96	0.00	2,523.96
VEHICLE OPERATIONS, MAINTENANCE SERVICES	<u>0.00</u>	<u>10,350.00</u>	<u>(10,350.00)</u>
TOTAL EXPENDITURES	<u>9,037.79</u>	<u>\$ 19,800.00</u>	<u>\$ (10,762.21)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,067.21		
UNENCUMBERED CASH, JULY 1, 2019	<u>40,260.12</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 46,327.33</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 7 OF 19

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	\$ 5,281.53	\$ 3,522.00	\$ 1,759.53
- FEDERAL AID	335,639.22	219,759.00	115,880.22
MEALS	217,252.92	257,503.00	(40,250.08)
TRANSFER FROM GENERAL FUND	2,339.65	12,000.00	(9,660.35)
INTEREST ON IDLE FUNDS	378.37	10,000.00	(9,621.63)
OTHER REVENUE FROM LOCAL SOURCE	3,629.30	6,000.00	(2,370.70)
TOTAL RECEIPTS	<u>564,520.99</u>	<u>\$ 508,784.00</u>	<u>\$ 55,736.99</u>
EXPENDITURES			
OPERATIONS AND MAINTENANCE	0.00	\$ 50,000.00	\$ (50,000.00)
FOOD SERVICE OPERATIONS	573,000.00	523,000.00	50,000.00
TOTAL EXPENDITURES	<u>573,000.00</u>	<u>\$ 573,000.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(8,479.01)		
UNENCUMBERED CASH, JULY 1, 2019	57,453.69		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 48,974.68</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 8 OF 19

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	\$ 7,079.00	\$ 6,250.00	\$ 829.00
OTHER REVENUE FROM LOCAL SOURCE	170.00	0.00	170.00
TRANSFER FROM GENERAL FUND	<u>31,630.70</u>	<u>50,000.00</u>	<u>(18,369.30)</u>
TOTAL RECEIPTS	<u>38,879.70</u>	<u>\$ 56,250.00</u>	<u>\$ (17,370.30)</u>
EXPENDITURES			
INSTRUCTION	12,028.82	\$ 0.00	\$ 12,028.82
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	<u>40,085.85</u>	<u>54,000.00</u>	<u>(13,914.15)</u>
TOTAL EXPENDITURES	<u>52,114.67</u>	<u>\$ 54,000.00</u>	<u>\$ (1,885.33)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,234.97)		
UNENCUMBERED CASH, JULY 1, 2019	<u>13,521.49</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 286.52</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 9 OF 19

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
OTHER REVENUE FROM LOCAL SOURCE	\$ 16,268.68	\$ 221,866.00	\$ (205,597.32)
TRANSFER FROM GENERAL FUND	<u>1,443,508.57</u>	<u>1,300,000.00</u>	<u>143,508.57</u>
TOTAL RECEIPTS	<u>1,459,777.25</u>	<u>\$ 1,521,866.00</u>	<u>\$ (62,088.75)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	19,545.11	\$ 1,534,000.00	\$ (1,514,454.89)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	30,000.00	(30,000.00)
TRANSFERS:			
COOP SPECIAL EDUCATION	<u>1,471,498.57</u>	<u>0.00</u>	<u>1,471,498.57</u>
TOTAL EXPENDITURES	<u>1,491,043.68</u>	<u>\$ 1,564,000.00</u>	<u>\$ (72,956.32)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(31,266.43)		
UNENCUMBERED CASH, JULY 1, 2019	<u>42,123.56</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 10,857.13</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 10 OF 19

CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
TRANSPORTATION STATE AID	\$ 7,278.00	\$ 5,520.00	\$ 1,758.00
FEDERAL AID - CARL PERKINS	12,184.48	0.00	12,184.48
TRANSFER FROM GENERAL FUND	316,459.60	370,000.00	(53,540.40)
OTHER REVENUE FROM LOCAL SOURCE	336.00	0.00	336.00
TOTAL RECEIPTS	336,258.08	\$ 375,520.00	\$ (39,261.92)
<u>EXPENDITURES</u>			
INSTRUCTION	363,053.83	\$ 399,000.00	\$ (35,946.17)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	385.00	0.00	385.00
STUDENT TRANSPORTATION SERVICES	10,777.94	9,000.00	1,777.94
TOTAL EXPENDITURES	374,216.77	\$ 408,000.00	\$ (33,783.23)
RECEIPTS OVER (UNDER) EXPENDITURES	(37,958.69)		
UNENCUMBERED CASH, JULY 1, 2019	43,917.69		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 5,959.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 11 OF 19

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS	\$ 946,871.26	\$ 1,021,263.00	\$ (74,391.74)
EXPENDITURES			
INSTRUCTION -EMPLOYEE BENEFITS	543,352.71	\$ 556,263.00	\$ (12,910.29)
STUDENT SUPPORT -EMPLOYEE BENEFITS	100,630.79	70,000.00	30,630.79
INSTRUCTIONAL SUPPORT -EMPLOYEE BENEFITS	41,650.42	45,000.00	(3,349.58)
GENERAL ADMINISTRATION -EMPLOYEE BENEFITS	50,383.85	60,000.00	(9,616.15)
SCHOOL ADMINISTRATION -EMPLOYEE BENEFITS	70,044.38	75,000.00	(4,955.62)
CENTRAL SERVICES -EMPLOYEE BENEFITS	12,283.78	20,000.00	(7,716.22)
OPER. & MAINTENANCE -EMPLOYEE BENEFITS	67,553.32	75,000.00	(7,446.68)
STUDENT TRANS. SERVICES -EMPLOYEE BENEFITS	31,181.10	60,000.00	(28,818.90)
FOOD SERVICE -EMPLOYEE BENEFITS	29,790.91	60,000.00	(30,209.09)
TOTAL EXPENDITURES	946,871.26	\$ 1,021,263.00	\$ (74,391.74)
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2019	0.00		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 12 OF 19

COOP SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	\$ 810,217.17	\$ 2,219,651.00	\$ (1,409,433.83)
REIMBURSEMENTS	12,685.56	3,500.00	9,185.56
MEDICAID REIMBURSEMENTS	58,987.72	50,000.00	8,987.72
MEDICAID REIMBURSEMENTS FROM PRIOR YEAR	30,150.72	0.00	30,150.72
TRANSFER FROM SPECIAL EDUCATION FUND	1,471,498.57	0.00	1,471,498.57
TITLE VI-B GRANTS TO STATES	289,921.00	400,000.00	(110,079.00)
TITLE VI-B PRESCHOOL	9,553.00	0.00	9,553.00
TITLE VI-B TIP	14,402.00	0.00	14,402.00
TOTAL RECEIPTS	<u>2,697,415.74</u>	<u>\$ 2,673,151.00</u>	<u>\$ 24,264.74</u>
<u>EXPENDITURES</u>			
INSTRUCTION	1,987,072.47	\$ 2,062,709.00	\$ (75,636.53)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	495,624.46	428,500.00	67,124.46
INSTRUCTIONAL SUPPORT STAFF	32,599.06	20,000.00	12,599.06
GENERAL ADMINISTRATION	155,799.08	162,000.00	(6,200.92)
OPERATIONS AND MAINTENANCE	3,280.96	0.00	3,280.96
BUILDING IMPROVEMENTS	18,000.00	0.00	18,000.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	71,673.28	(71,673.28)
TOTAL EXPENDITURES	<u>2,692,376.03</u>	<u>\$ 2,744,882.28</u>	<u>\$ (52,506.25)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,039.71		
UNENCUMBERED CASH, JULY 1, 2019	<u>57.83</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 5,097.54</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 13 OF 19

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2018	\$ 24,584.44	\$ 15,467.00	\$ 9,117.44
-2019	1,436,589.22	1,363,745.00	72,844.22
DELINQUENT TAX	7,051.74	13,670.00	(6,618.26)
MOTOR VEHICLE TAX	80,702.36	78,562.00	2,140.36
RECREATIONAL VEHICLE TAX	1,124.42	1,231.00	(106.58)
COMMERCIAL VEHICLE TAX	6,776.85	7,477.00	(700.15)
IN LIEU OF TAXES IRBS	136.60	8.00	128.60
TOTAL RECEIPTS	<u>1,556,965.63</u>	<u>\$ 1,480,160.00</u>	<u>\$ 76,805.63</u>
<u>EXPENDITURES</u>			
PRINCIPAL	345,000.00	\$ 345,000.00	\$ 0.00
INTEREST	<u>823,418.76</u>	<u>853,420.00</u>	<u>(30,001.24)</u>
TOTAL EXPENDITURES	<u>1,168,418.76</u>	<u>\$ 1,198,420.00</u>	<u>\$ (30,001.24)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	388,546.87		
UNENCUMBERED CASH, JULY 1, 2019	<u>1,530,926.83</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 1,919,473.70</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 14 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	CONTINGENCY RESERVE FUND	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	DEBT SERVICE FUND
<u>RECEIPTS</u>			
STUDENT REVOLVING	\$ 0.00	\$ 3,296.53	\$ 0.00
ELEMENTARY BOOK RENTAL	0.00	7,194.94	0.00
JR/SR HIGH BOOK RENTAL	0.00	13,222.38	0.00
ELEMENTARY TECH. FEES	0.00	16,138.72	0.00
JR/SR HIGH TECH. FEES	0.00	20,751.07	0.00
TRANSFER FROM CAPITAL OUTLAY	0.00	0.00	165,764.11
BOK FINANCIAL INTEREST	0.00	0.00	62.59
UNITED STATES TREASURY INTEREST	0.00	0.00	8,716.01
TOTAL RECEIPTS	0.00	60,603.64	174,542.71
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	14,698.85	0.00
SUPPORT SERVICES:			
STUDENT SUPPORT	0.00	4,463.79	0.00
PAYMENTS TO UNITED BANK	0.00	0.00	104,638.54
TOTAL EXPENDITURES	0.00	19,162.64	104,638.54
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	41,441.00	69,904.17
UNENCUMBERED CASH, JULY 1, 2019	168,954.00	130,172.09	642,595.86
UNENCUMBERED CASH, JUNE 30, 2020	\$ 168,954.00	\$ 171,613.09	\$ 712,500.03

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 15 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>TITLE I</u>	<u>TITLE II - A</u>	<u>ACHIEVE GRANT</u>
<u>RECEIPTS</u>			
STATE OF KANSAS	\$ 127,581.00	\$ 27,262.00	\$ 0.00
STATE OF KANSAS - TITLE IV-A	<u>13,876.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECEIPTS	<u>141,457.00</u>	<u>27,262.00</u>	<u>0.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>141,457.00</u>	<u>27,262.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>141,457.00</u>	<u>27,262.00</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2019	<u>0.00</u>	<u>0.00</u>	<u>2,668.28</u>
UNENCUMBERED CASH, JUNE 30, 2020	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>2,668.28</u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 16 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>SPARKS</u>	<u>ESSER CARES ACT</u>
<u>RECEIPTS</u>		
STATE OF KANSAS	\$ <u>0.00</u>	\$ <u>0.00</u>
<u>EXPENDITURES</u>		
INSTRUCTION	0.00	13,133.43
STUDENT SUPPORT SERVICES	7,096.03	409.78
OPERATIONS AND MAINTENANCE	<u>0.00</u>	<u>14,646.03</u>
TOTAL EXPENDITURES	<u>7,096.03</u>	<u>28,189.24</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,096.03)	(28,189.24)
UNENCUMBERED CASH, JULY 1, 2019	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2020	\$ <u><u>(7,096.03)</u></u>	\$ <u><u>(28,189.24)</u></u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 17 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>SAFE & ACTIVE</u>	<u>KIDS UNIVERSITY</u>	<u>CAMP INVENTION</u>
<u>RECEIPTS</u>			
STUDENT FEES	\$ 0.00	\$ 44,271.01	\$ 0.00
TOTAL FEES	0.00	44,271.01	0.00
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	37,684.68	0.00
INSTRUCTIONAL SUPPORT STAFF	0.00	400.00	0.00
TOTAL EXPENDITURES	0.00	38,084.68	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	6,186.33	0.00
UNENCUMBERED CASH, JULY 1, 2019	900.00	27,113.99	1,168.50
UNENCUMBERED CASH, JUNE 30, 2020	\$ 900.00	\$ 33,300.32	\$ 1,168.50

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 18 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>GIFTS/ GRANTS</u>	<u>USD #364 SCHOLARSHIP FUND</u>	<u>HOMER HANSON STADIUM RENOVATION</u>
<u>RECEIPTS</u>			
INTEREST INCOME	\$ 0.00	\$ 28.48	\$ 0.00
DONATIONS	650.00	600.00	0.00
		0.00	
TOTAL RECEIPTS	650.00	628.48	0.00
<u>EXPENDITURES</u>			
SCHOLARSHIPS	0.00	700.00	0.00
FOOD SERVICE OPERATIONS	75.00	0.00	0.00
TOTAL EXPENDITURES	75.00	700.00	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	575.00	(71.52)	0.00
UNENCUMBERED CASH, JULY 1, 2019	2,828.18	6,611.41	3,703.00
UNENCUMBERED CASH, JUNE 30, 2020	\$ 3,403.18	\$ 6,539.89	\$ 3,703.00

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 2
PAGE 19 OF 19

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	BULLYING PREVENTION GRANT	CAPITAL IMPROVEMENT FUND	SAFE AND SECURE SCHOOLS
RECEIPTS			
STATE OF KANSAS	\$ 0.00	\$ 0.00	\$ 6,745.00
BOND SERIES 2019	0.00	710,000.00	0.00
INTEREST INCOME	0.00	45,172.93	0.00
TOTAL RECEIPTS	0.00	755,172.93	6,745.00
EXPENDITURES			
INSTRUCTION-SUPPLIES	8,222.98	0.00	6,745.00
PHASE II BOND IMPROVEMENTS	0.00	1,030,229.00	0.00
PHASE III AG COMPLEX	0.00	329,825.40	0.00
MISC. BOND EXP. - 2016 & 2019 SERIES	0.00	28,944.68	0.00
TOTAL EXPENDITURES	8,222.98	1,388,999.08	6,745.00
RECEIPTS OVER (UNDER) EXPENDITURES	(8,222.98)	(633,826.15)	0.00
UNENCUMBERED CASH, JULY 1, 2019	13,377.98	2,658,004.41	0.00
PRIOR YEAR CANCELLED ENCUMBRANCES	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 5,155.00</u>	<u>\$ 2,024,178.26</u>	<u>\$ 0.00</u>

**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS**

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 3

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS				
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:				
CLASS OF 2019	\$ 838.22	\$ 0.00	\$ 838.22	\$ 0.00
CLASS OF 2020	1,894.70	0.00	111.95	1,782.75
CLASS OF 2021	1,659.43	0.00	381.80	1,277.63
CLASS OF 2022	0.00	1,003.80	511.11	492.69
ANNUAL CLUB	10,010.88	11,635.00	9,723.25	11,922.63
FBLA	18,117.42	21,351.79	13,394.18	26,075.03
FFA	11,374.75	23,753.21	4,856.22	30,271.74
FCCLA	3,884.00	21,196.13	16,790.37	8,289.76
KAYS	2,430.65	3,505.00	3,988.50	1,947.15
M-CLUB	5,788.25	4,940.00	5,638.50	5,089.75
STUDENT COUNCIL	3,198.01	1,601.00	694.14	4,104.87
MATMAIDS	565.76	0.00	0.00	565.76
ART CLUB	1,343.79	6,769.37	6,649.58	1,463.58
DRAMA CLUB	1,477.31	3,870.06	1,183.58	4,163.79
SADD	1,701.27	2,050.00	1,970.84	1,780.43
SCHOLARS BOWL CLUB	215.86	400.00	480.00	135.86
SPANISH CLUB	2,351.71	325.00	505.21	2,171.50
NATIONAL HONOR SOCIETY CLUB	312.22	0.00	0.00	312.22
BIOLOGY CLUB	253.67	534.59	189.17	599.09
TRI-M CLUB	534.61	623.00	977.00	180.61
JUNIOR HIGH STUDENT COUNCIL	233.15	569.25	152.17	650.23
SUBTOTAL ALL STUDENT ORGANIZATIONS	68,185.66	104,127.20	69,035.79	103,277.07
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	132,006.91	1,799,883.74	1,800,835.45	131,055.20
TOTAL AGENCY FUNDS	\$ 200,192.57	\$ 1,904,010.94	\$ 1,869,871.24	\$ 234,332.27

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS	\$ 10,418.26	\$ 0.00	\$ 80,630.12	\$ 73,972.07	\$ 17,076.31	\$ 0.00	\$ 17,076.31
ACTIVITY TICKETS	6,606.57	0.00	11,451.08	7,086.78	10,970.87	0.00	10,970.87
SUBTOTAL GATE RECEIPTS	17,024.83	0.00	92,081.20	81,058.85	28,047.18	0.00	28,047.18
SCHOOL PROJECT FUNDS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS/ACTIVITIES IMPROVEMENT	10,588.57	0.00	3,800.00	4,279.35	10,109.22	0.00	10,109.22
SPORTS CLUBS	25,594.16	0.00	27,215.89	14,772.02	38,038.03	0.00	38,038.03
BULLDOG CLUB	8,851.22	0.00	12,839.00	13,765.71	7,924.51	0.00	7,924.51
BAND	583.54	0.00	1,480.45	2,003.20	60.79	0.00	60.79
KSCFL	9,210.10	0.00	3,230.75	2,229.32	10,211.53	0.00	10,211.53
VOCAL MUSIC	2,020.42	0.00	855.80	341.00	2,535.22	0.00	2,535.22
CHEERLEADERS	339.29	0.00	7,581.40	3,849.02	4,071.67	0.00	4,071.67
YOGOWYPI	193.07	0.00	455.00	358.50	291.57	0.00	291.57
VIDEOGRAPHY	2,006.50	0.00	0.00	427.95	1,578.55	0.00	1,578.55
PHOTO SERVICES	71.61	0.00	5,036.00	5,006.33	101.28	0.00	101.28
POPULAR MUSIC LAB	183.81	0.00	0.00	179.99	3.82	0.00	3.82
SCIENCE CLUB	52.39	0.00	0.00	52.39	0.00	0.00	0.00
PHYSICS CLUB	194.59	0.00	0.00	194.59	0.00	0.00	0.00
BAND TRIP	1,829.93	0.00	13,238.65	10,088.17	4,980.41	0.00	4,980.41
AFTER PROM	4,939.43	0.00	820.00	5,759.43	0.00	0.00	0.00
CONCESSIONS	13.95	0.00	54,442.97	53,958.49	498.43	0.00	498.43
FFA CATTLE FUND	7,427.44	0.00	8,389.96	12,062.32	3,755.08	0.00	3,755.08
COLOR GUARD	421.12	0.00	0.00	0.00	421.12	0.00	421.12
ROBOTICS CLUB	0.00	0.00	1,269.67	157.88	1,111.79	0.00	1,111.79
STUDENT REVOLVING FUND	154.00	0.00	0.00	0.00	154.00	0.00	154.00
LIFE SKILLS	0.00	0.00	160.50	0.00	160.50	0.00	160.50
OPERATING EXPENSES	3,670.04	0.00	722.00	722.00	3,670.04	0.00	3,670.04
H.S. SCHOOL IMPROVEMENT	2,324.30	0.00	911.79	1,291.28	1,944.81	0.00	1,944.81
LIBRARY FEES	2,477.79	0.00	0.00	0.00	2,477.79	0.00	2,477.79
PEPSI	0.00	0.00	1,128.00	1,000.00	128.00	0.00	128.00
MARSHALL COUNTY SPEECH	234.83	0.00	0.00	0.00	234.83	0.00	234.83
SCHOOL SUPPLIES	1,079.54	0.00	0.00	0.00	1,079.54	0.00	1,079.54
COURTESY FUND	341.13	0.00	440.00	137.56	643.57	0.00	643.57
"C" TEAM	31.00	0.00	0.00	0.00	31.00	0.00	31.00
SUBTOTAL MARYSVILLE JR-SR HIGH SCHOOL	84,833.77	0.00	144,017.83	132,634.50	96,217.10	0.00	96,217.10
MARYSVILLE ELEMENTARY:							
BOOK FAIR/LIBRARY PROJECT	354.46	0.00	4,809.37	3,753.39	1,410.44	0.00	1,410.44
REFRESHMENTS PROJECT	242.37	0.00	102.47	0.00	344.84	0.00	344.84
SCHOOL IMPROVEMENT PROJECT	2,370.79	0.00	0.00	0.00	2,370.79	0.00	2,370.79
MUSIC	505.23	0.00	284.00	331.69	457.54	0.00	457.54
STUDENT REVOLVING FUND	6,616.61	0.00	20,277.35	15,370.87	11,523.09	0.00	11,523.09
YEARBOOK PROJECT	4,994.73	0.00	920.50	0.00	5,915.23	0.00	5,915.23
THEME DAY	578.52	0.00	1,000.00	0.00	1,578.52	0.00	1,578.52
DONATION	2,862.26	0.00	694.90	414.70	3,142.46	0.00	3,142.46
KIDS UNIVERSITY	642.45	0.00	0.00	600.00	42.45	0.00	42.45
BACKSNACK PROGRAM	318.25	0.00	400.00	0.00	718.25	0.00	718.25
SUBTOTAL MARYSVILLE ELEMENTARY SCHOOL	19,485.67	0.00	28,488.59	20,470.65	27,503.61	0.00	27,503.61
SUBTOTAL ALL SCHOOL PROJECT FUNDS	104,319.44	0.00	172,506.42	153,105.15	123,720.71	0.00	123,720.71
TOTAL DISTRICT ACTIVITY FUNDS	\$ 121,344.27	\$ 0.00	\$ 264,587.62	\$ 234,164.00	\$ 151,767.89	\$ 0.00	\$ 151,767.89

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

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**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS**

**OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION**

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Certified Public Accountants

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 364, Marysville, Kansas, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated February 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

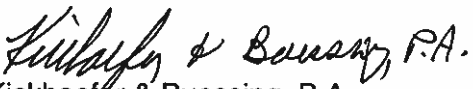
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and

material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Kickhafer & Buessing, P.A.
Marysville, Kansas
February 10, 2021

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 364's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the *Kansas Municipal Auditing and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2020.

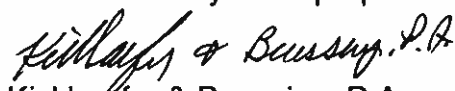
Report on Internal Control Over Compliance

Management of Unified School District No. 364 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Kickhafer & Buessing, P.A.
Marysville, Kansas
February 10, 2021

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10 553	D0364		87,954.69
National School Lunch Program	10 555	D0364		234,586.80
Special Milk Program for Children	10 556	D0364		422.79
Summer Food Service Program for Children	10 559	D0364		12,050.31
Total Child Nutrition Cluster				<u>335,014.59</u>
Child and Adult Care Food Program	10 558	D0364		624.63
Total U.S. Department of Agriculture				<u>335,639.22</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed through Kansas Department of Education -				
Title I	84 010	D0364		127,581.00
Title IVA	84 424A	D0364		13,876.00
Title II - A	84 367	D0364		27,262.00
Title VIB - Preschool	84 173A	D0364		10,098.00
Title VIB	84 027A	D0364		303,778.00
ESSER - CARES Act	84 425D	D0364		28,189.24
Passed Through Nemaha Central Schools -				
Secondary Program Improvement Funds (Carl Perkins Grant-USD reimbursed by USD #115)	84 048	D0364		<u>12,184.48</u>
Total U.S. Department of Education				<u>522,968.72</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<u>HEALTH RESOURCES AND SERVICES ADMINISTRATION:</u>				
Passed through Kansas Department of Education -				
Youth Risk Behavior Survey	93 938	D0364		100.00
Passed through Kansas Dept. of Health and Environment				
Bullying Prevention Grant	93 136	D0364		<u>8,222.98</u>
Total U.S. Department of Health and Human Services				<u>8,322.98</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Passed through Marshall County -				
Coronavirus Relief Fund (SPARKS)	21 019	D0364		<u>7,096.03</u>
Total U.S. Department of the Treasury				<u>7,096.03</u>
TOTALS			<u>0.00</u>	<u>874,026.95</u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 364, Marysville, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – FUNDS EXPENDED

Funds where federal expenditures were expended:

Food Service Fund	335,639.22
Title I Fund	141,457.00
Title II-A Fund	27,262.00
Special Education Coop	313,876.00
Bullying Prevention Grant	8,222.98
CARES Fund	28,189.24
SPARKS Fund	7,096.03
Career & Postsecondary Fund-Carl Perkins	12,184.48
General Fund – Youth Risk Behavior Survey	<u>100.00</u>
	<u>\$874,026.95</u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None reported |
| 3. Noncompliance material to the financial statement noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None reported |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)? | No |
| 4. Identification of major programs: | |

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
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Child Nutrition Cluster:

School Breakfast Program	10.553
National School Lunch Program	10.555
Special Milk	10.556
Summer Food Service Program for Children	10.559

Supporting Effective Instruction	84.367
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- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

There were no reportable findings.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

This was not applicable for the year ended June 30, 2019.